

December 10, 2010

By U.S. Mail and Facsimile to: (309)736-3149

Todd A Gipple
Chief Financial Officer
QCR Holdings, Inc.
3551 7th Street
Moline, IL 61265

**Re: QCR Holdings, Inc.
Form 10-K for the period ended December, 31, 2009
Forms 10-Q for 2010
File No. 0-22208**

Dear Mr. Gipple:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief